

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
K P SANGHVI & SONS,

Plaintiff,

-v-

ECF CASE  
Case No.: 06CV5751 (HB)

**COMPLAINT**

M. FABRIKANT & SONS, INC.,

Defendant.

-----X

K P Sanghvi & Sons, by the undersigned, complaining of the Defendant, M. Fabrikant & Sons, Inc., as and for its Complaint alleges as follows:

**JURISDICTION**

1. Plaintiff is incorporated in the Country of India and has its principal place of business in Mumbai, India.
2. Upon information and belief, Defendant is a corporation existing under and by virtue of the laws of the State of New York.
3. Defendant has its principal place of business at One Rockefeller Plaza, in the County, City and State of New York.
4. Diversity of jurisdiction exists under 28 USC Section 1332. The amount in controversy exceeds \$75,000.00. The venue is proper under 28 USC Section 1391 as the Defendant transacts business in this district.

**AS AND FOR A FIRST CAUSE OF ACTION**

5. Plaintiff is in the business of selling precious stones, predominantly diamonds, used in the manufacture of jewelry.

6. Upon information and belief, Defendant is, and at all time hereinafter mentioned was, in the business of manufacturing and selling jewelry.

7. For many years, prior to October of 2005, Plaintiff sold diamonds and other goods to the Defendant which Defendant used in the manufacture of jewelry which it in turn sold and distributed.

8. Between on or about October 7, 2005 and March 25, 2006 the Plaintiff, at the specific instance and request of the Defendant, sold assorted diamonds, as more particularly described and set forth on the invoices, annexed hereto as Exhibit "A" to the Defendant for the agreed upon and reasonable aggregate sum of \$1,889,750.35.

9. All of such merchandise was inspected by Defendant's representatives both before it was shipped by the Plaintiff to the Defendant, as well as upon receipt by the Defendant.

10. Defendant never made any complaints regarding the quantity or quality of said merchandise shipped by the Plaintiff to the Defendant, nor has the Defendant made any other objection that the goods were allegedly not conforming.

11. Defendant has advised Plaintiff that due to dire financial circumstances, Defendant is unable to pay the invoices annexed hereto as Exhibit "A", all of which are past due and owing.

12. Defendant has sought to purchase merchandise from Plaintiff on an ongoing COD basis.

13. The \$1,889,750.35 due and owing from the Defendant to the Plaintiff is past due.

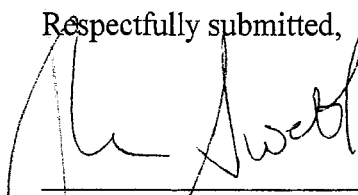
14. Demand for payment upon Defendant has been made by Plaintiff and Defendant has failed to remit any portion of said sum.

15. Defendant remains justly indebted to Plaintiff in the amount of \$1,889,750.35.

**WHEREFORE**, Plaintiff demands judgment against the Defendant for the sum of \$1,889,750.35 plus interest and Court costs.

Dated: New York, New York  
July 28, 2006

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'R. Swetnick', is written over a horizontal line.


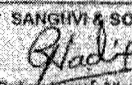
ROBERT N. SWETNICK, ESQ. (RNS 6443)  
*Attorney for Plaintiff*  
217 Broadway, Suite 304  
New York, New York 10007  
(212) 349-2800

TO: M. FABRIKANT & SONS, INC.  
*Defendant*  
One Rockefeller Plaza – 28<sup>th</sup> Floor  
New York, New York 10020

**EXHIBIT A**



## INVOICE

 <b>KP SANGHVI</b> SINCE 1945		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91-22-2363 0315 Fax: +91-22-2363 0813		Invoice No. & Date <b>KP/3186 DT. 07/10/2005</b>		Exporters Ref. <b>IEC : 0388040602</b>																																																																																																																									
		Buyer's Order No. & Date <b>FN:4663 (W.S.)</b>		Other Reference(s) <b>GR Form No.:BA 0736675 DT: 07/10/2005</b>																																																																																																																											
Consignee <b>DIRECT PARCEL</b>				Buyer (if other than consignee) <b>M/S.M. FABRIKANT &amp; SONS INC.</b> 1 ROCKEFELLER PLAZA, 28TH FLOOR NEW YORK, N.Y. 10020 U. S. A. ATTN : MR. ERIC FID NO.13-1894013 TEL:001212-7570790 FAX:001212-5814976																																																																																																																											
Pre-Carriage by <b>MALCA-AMIT JK</b>		Place of Receipt by Pre-Carrier <b>MUMBAI</b>		Country of Origin of Goods <b>MFG. IN INDIA</b>		Country of Final Destination <b>U.S.A.</b>																																																																																																																									
Vessel / Flight No. <b>AIR FREIGHT</b>		Port of Loading <b>MUMBAI</b>		Terms of Delivery and Payment <b>TERMS : 120 DAYS D/A</b>																																																																																																																											
Port of Discharge <b>NEW YORK</b>		Final Destination <b>NEW YORK</b>		Banker: KARNATAKA BANK LTD. OVERSEAS BR., 104-106, 1ST FLOOR EMBASSY CENTRE, JAMNALAL BAJAJ MARG NARIMAN POINT MUMBAI 400 021.																																																																																																																											
Add 1 Tin Box <table border="1"> <thead> <tr> <th>No. &amp; Kind of Pkgs.</th> <th>Description of Goods</th> <th>Avg. Pcs Per Crts</th> <th>Quantity Carats</th> <th>Per Pcs US\$</th> <th>Amount US\$</th> </tr> </thead> <tbody> <tr> <td>One Only</td> <td>CUT &amp; POLISHED DIAMONDS</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1</td> <td>F.CUT WHITE I1 (PL)</td> <td>3</td> <td>0.97</td> <td>655.00</td> <td>635.35</td> </tr> <tr> <td>2</td> <td>F.CUT WHITE 3RD PK (PL)</td> <td>4</td> <td>4.70</td> <td>393.00</td> <td>1847.10</td> </tr> <tr> <td>3</td> <td>F.CUT WHITE 3RD PK (PL)</td> <td>60</td> <td>2.98</td> <td>306.00</td> <td>911.88</td> </tr> <tr> <td>4</td> <td>F.CUT WHITE I3 (PL)</td> <td>28</td> <td>40.79</td> <td>298.00</td> <td>12155.42</td> </tr> <tr> <td>5</td> <td>F.CUT WHITE 4TH PK (PL)</td> <td>13</td> <td>1.09</td> <td>204.00</td> <td>222.36</td> </tr> <tr> <td>6</td> <td>F.CUT WHITE 4TH PK (PL)</td> <td>104</td> <td>0.50</td> <td>175.00</td> <td>87.50</td> </tr> <tr> <td>7</td> <td>F.CUT WHITE 4TH PK (PL)</td> <td>100</td> <td>18.59</td> <td>174.00</td> <td>3234.66</td> </tr> <tr> <td>8</td> <td>F.CUT WHITE 4TH PK (PL)</td> <td>80</td> <td>0.26</td> <td>125.00</td> <td>32.50</td> </tr> <tr> <td>9</td> <td>F.CUT WHITE 5TH PK (PL)</td> <td>77</td> <td>22.23</td> <td>117.00</td> <td>2600.91</td> </tr> <tr> <td>10</td> <td>F.CUT WHITE 5TH PK (PL)</td> <td>83</td> <td>1.16</td> <td>101.00</td> <td>117.16</td> </tr> <tr> <td>11</td> <td>F.CUT WHITE 5TH PK (PL)</td> <td>28</td> <td>0.50</td> <td>80.00</td> <td>40.00</td> </tr> <tr> <td>12</td> <td>F.CUT WHITE 6TH PK (PL)</td> <td>36</td> <td>16.64</td> <td>77.00</td> <td>1281.28</td> </tr> <tr> <td>13</td> <td>F.CUT WHITE 6TH PK (PL)</td> <td>31</td> <td>14.99</td> <td>51.00</td> <td>764.49</td> </tr> <tr> <td>14</td> <td>F.CUT WHITE NATTS I1 (PL)</td> <td>45</td> <td>0.48</td> <td>400.00</td> <td>192.00</td> </tr> <tr> <td>15</td> <td>F.CUT WHITE NATTS I1 (PL)</td> <td>45</td> <td>0.11</td> <td>287.00</td> <td>31.57</td> </tr> <tr> <td>16</td> <td>F.CUT WHITE NATTS I2 (PL)</td> <td>14</td> <td>0.50</td> <td>272.00</td> <td>136.00</td> </tr> <tr> <td>17</td> <td>F.CUT WHITE NATTS 1ST PK (PL)</td> <td>24</td> <td>1.50</td> <td>245.00</td> <td>367.50</td> </tr> <tr> <td colspan="2">Page Total...</td> <td></td> <td>127.99</td> <td>CFR US\$</td> <td>24657.68</td> </tr> </tbody> </table>								No. & Kind of Pkgs.	Description of Goods	Avg. Pcs Per Crts	Quantity Carats	Per Pcs US\$	Amount US\$	One Only	CUT & POLISHED DIAMONDS					1	F.CUT WHITE I1 (PL)	3	0.97	655.00	635.35	2	F.CUT WHITE 3RD PK (PL)	4	4.70	393.00	1847.10	3	F.CUT WHITE 3RD PK (PL)	60	2.98	306.00	911.88	4	F.CUT WHITE I3 (PL)	28	40.79	298.00	12155.42	5	F.CUT WHITE 4TH PK (PL)	13	1.09	204.00	222.36	6	F.CUT WHITE 4TH PK (PL)	104	0.50	175.00	87.50	7	F.CUT WHITE 4TH PK (PL)	100	18.59	174.00	3234.66	8	F.CUT WHITE 4TH PK (PL)	80	0.26	125.00	32.50	9	F.CUT WHITE 5TH PK (PL)	77	22.23	117.00	2600.91	10	F.CUT WHITE 5TH PK (PL)	83	1.16	101.00	117.16	11	F.CUT WHITE 5TH PK (PL)	28	0.50	80.00	40.00	12	F.CUT WHITE 6TH PK (PL)	36	16.64	77.00	1281.28	13	F.CUT WHITE 6TH PK (PL)	31	14.99	51.00	764.49	14	F.CUT WHITE NATTS I1 (PL)	45	0.48	400.00	192.00	15	F.CUT WHITE NATTS I1 (PL)	45	0.11	287.00	31.57	16	F.CUT WHITE NATTS I2 (PL)	14	0.50	272.00	136.00	17	F.CUT WHITE NATTS 1ST PK (PL)	24	1.50	245.00	367.50	Page Total...			127.99	CFR US\$	24657.68
No. & Kind of Pkgs.	Description of Goods	Avg. Pcs Per Crts	Quantity Carats	Per Pcs US\$	Amount US\$																																																																																																																										
One Only	CUT & POLISHED DIAMONDS																																																																																																																														
1	F.CUT WHITE I1 (PL)	3	0.97	655.00	635.35																																																																																																																										
2	F.CUT WHITE 3RD PK (PL)	4	4.70	393.00	1847.10																																																																																																																										
3	F.CUT WHITE 3RD PK (PL)	60	2.98	306.00	911.88																																																																																																																										
4	F.CUT WHITE I3 (PL)	28	40.79	298.00	12155.42																																																																																																																										
5	F.CUT WHITE 4TH PK (PL)	13	1.09	204.00	222.36																																																																																																																										
6	F.CUT WHITE 4TH PK (PL)	104	0.50	175.00	87.50																																																																																																																										
7	F.CUT WHITE 4TH PK (PL)	100	18.59	174.00	3234.66																																																																																																																										
8	F.CUT WHITE 4TH PK (PL)	80	0.26	125.00	32.50																																																																																																																										
9	F.CUT WHITE 5TH PK (PL)	77	22.23	117.00	2600.91																																																																																																																										
10	F.CUT WHITE 5TH PK (PL)	83	1.16	101.00	117.16																																																																																																																										
11	F.CUT WHITE 5TH PK (PL)	28	0.50	80.00	40.00																																																																																																																										
12	F.CUT WHITE 6TH PK (PL)	36	16.64	77.00	1281.28																																																																																																																										
13	F.CUT WHITE 6TH PK (PL)	31	14.99	51.00	764.49																																																																																																																										
14	F.CUT WHITE NATTS I1 (PL)	45	0.48	400.00	192.00																																																																																																																										
15	F.CUT WHITE NATTS I1 (PL)	45	0.11	287.00	31.57																																																																																																																										
16	F.CUT WHITE NATTS I2 (PL)	14	0.50	272.00	136.00																																																																																																																										
17	F.CUT WHITE NATTS 1ST PK (PL)	24	1.50	245.00	367.50																																																																																																																										
Page Total...			127.99	CFR US\$	24657.68																																																																																																																										
CTS. 507.54 VALUE US\$ 150102.56 ARE UNDER 0.50 CTS. PER PCS. ; CTS. 77.79 VALUE US\$ 50911.50 ARE ABOVE 0.50 CTS. PER PCS. Continued....Page						The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds.																																																																																																																									
Amount Chargeable (in words) <b>TOTAL CFR US DOLLAR TWO HUNDRED ONE THOUSAND FOURTEEN AND SIX CENT ONLY.</b>						TOTAL <b>201014.06</b>																																																																																																																									
PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT																																																																																																																															
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>																																																																																																																															
"PLEASE REMIT PROCEEDS WITH UNION BANK OF CALIFORNIA INTERNATIONAL, 40 WALL STREET, 23 FLOOR, NEW YORK, N.Y. 10005 - 1339, U.S.A. FOR CREDIT OF A/C. NO. 91-238774-1121 (SWIFT CODE: BOECUS33NYK) KARNATAKA BANK LTD., CENTRAL FOREIGN EXCHANGE DEPT. MUMBAI 400 001 CREDIT OF K.P. SANGHVI & SONS, A/C. NO. 339"																																																																																																																															
Declaration: We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.				Signature & Date For K P SANGHVI & SONS  07/10/2005																																																																																																																											





**K P Sanghvi & Sons**  
 1301, Prasad Chambers,  
 Opera House,  
 Mumbai 400 004, India  
 Tel: +91 - 22 - 2363 0315.  
 Fax: +91 - 22 - 2363 0813.

Invoice No. & Date  
**KP/3186 Dt. 07/10/2005**

Exporter's Ref  
**EC : 0388040602**

Buyer's Order No. & Date

**FN:4663**

Other Reference(s)

**GR Form No.: BA 0736675**

**Dt: 07/10/2005**

Mark & Nos / Container No	No. & Kind of Pkgs.	Description of Goods	Avg. Pcs. Per Crts	Quantity Carats	Rate Per Crts	Amount
Add.1 Tin Box			Avg Pcs Per Crts	Carats	US \$	US \$
One Only		CUT & POLISHED DIAMONDS				
18	F.CUT	WHITE NATTS I3 (PL)	36	0.26	228.00	59.28
19	F.CUT	WHITE NATTS 2ND PK (PL)	5	1.00	225.00	225.00
20	F.CUT	TLENT 3RD PK (PL)	54	12.19	128.00	1560.32
21	F.CUT	TLENT 3RD PK (PL)	54	61.30	125.00	7662.50
22	S.CUT	WHITE 1ST PK (PL)	100	1.14	200.00	228.00
23	S.CUT	WHITE 1ST PK (PL)	133	1.44	180.00	259.20
24	S.CUT	WHITE 2ND PK (PL)	105	9.50	125.00	1187.50
25	S.CUT	WHITE 2ND PK (PL)	156	8.50	98.00	833.00
26	S.CUT	WHITE 4TH PK (PL)	300	0.99	75.00	74.25
27	S.CUT	WHITE 5TH PK (PL)	200	45.00	57.00	2565.00
28	WHITE	P SHAPE I1	1	PCS 0.48	900.00	432.00
29	WHITE	MO SI (PL)	400	PCS 44.80	640.00	28672.00
30	WHITE	MO I3	1	PCS 0.63	550.00	346.50
31	WHITE	P.CUT I3	2	2.55	750.00	1912.50
32	WHITE	P.CUT I2, I3 (PL)	16	6.22	525.00	3265.50
33	WHITE	P.CUT I3	2	47.91	500.00	23955.00
	WHITE	P.CUT SI 3 (PL)	108	PCS 17.59	425.00	7475.75
35	WHITE	P.CUT SI 1 (PL)	144	PCS 23.60	405.00	9558.00
36	WHITE	P.CUT SI 1 (PL)	176	PCS 25.05	405.00	10145.25
37	WHITE	P.CUT SI 1 (PL)	10	12.54	375.00	4702.50
38	WHITE	P.CUT SI 1 (PL)	180	17.86	375.00	6697.50
39	WHITE	P.CUT I1, I2	20	1.79	290.00	519.10
40	WHITE	P.CUT I1, I2	48	PCS 1.72	270.00	464.40
41	WHITE	P.CUT I1, I2	50	PCS 1.39	260.00	361.40
42	I3	P.CUT I1, I2 (PL)	164	PCS 62.20	525.00	32655.00
43	I3	P.CUT I1, I2	3	PCS 1.11	485.00	538.35
44	OW LB	P.CUT I2, I3	117	PCS 12.62	185.00	2334.70
45	WHITE	NATTS P.CUT I1, I2	20	PCS 0.64	250.00	160.00
46	WHITE	NATTS P.CUT I1, I2	120	PCS 3.16	250.00	790.00
47	WHITE	NATTS P.CUT I1, I2	75	PCS 1.42	230.00	326.60
48	F.CUT	WH NATTS & P.CUT I2 (PL)	13	2.03	420.00	852.60
49	F.CUT	WH NATTS & P.CUT I2 (PL)	13	2.01	418.00	840.18
50	WHITE	PEAR SHAPE I1	2	26.70	925.00	24697.50

Page Total...

457.34 CFR US\$ 176356.38

Total Carats.

585.33 CFR US\$ 201014.06

**Declaration:**

We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.

Signature & Date

For K P SANGHVI & SONS


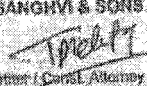
07/10/2005

Padma / Const. Attorney

**Wahid Vadia**




## INVOICE

 <b>KP SANGHVI</b> SINCE 1963		<b>K P Sanghvi &amp; Sons</b> 4301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315 Fax: +91 - 22 - 2363 0813		Invoice No. & Date <b>KP/3222 DT 17/10/2005</b>		Exporter's Ref <b>REF: 0328040602</b>	
Consignee <b>DIRECT PARCEL</b>		Other Reference(s) <b>GR NO. : BA 0736717 Dt: 17/10/2005</b>		Buyer's Order No. & Date <b>FN-4683 (W.S.)</b>		Buyer (if other than consignee) <b>M/S.M. FABRIKANT &amp; SONS INC.</b> <b>1 ROCKEFELLER PLAZA, 28TH FLOOR</b> <b>NEW YORK, N.Y. 10020</b> <b>U. S. A. ATTN: MR. ERIC</b> <b>FID NO.13-1894013</b> <b>TEL:001212-7570790</b> <b>FAX:001212-5814976</b>	
Pre-Carriage by <b>MALCA-AMIT JK</b>		Place of Receipt by Pre-Carrier <b>MUMBAI</b>		Country of Origin of Goods <b>MFG IN INDIA</b>		Country of Final Destination <b>U.S.A.</b>	
Vessel / Flight No. <b>AIR FREIGHT</b>		Port of Loading <b>MUMBAI</b>		Terms of Delivery and Payment <b>TERMS : 120 DAYS D/A</b>			
Point of Discharge <b>NEW YORK</b>		Final Destination <b>NEW YORK</b>		BANKER: <b>ING VYSYA BANK LTD</b> <b>TRADE FINANCE UNIT</b> <b>PATEL CHAMBERS, OPERA HOUSE,</b> <b>MUMBAI-400 007.</b>			
Mark & Nos / Container No	No. & Kind of Pkgs.	Description of Goods	Avg Pcs Per Crt	Quantity Carats	Rate Per Crt.	Amount	
<b>Add 1 Tin Box</b> <b>One Only CUT &amp; POLISHED DIAMONDS</b>							
			Avg Pcs Per Crt	Carats	Per Crt US\$	US\$	
		1 WHITE P. CUT 12	1 PCS	1.02	825.00	841.50	
		2 WHITE P. CUT 12	2	31.53	825.00	26012.25	
		3 WHITE P. CUT 12	3 PCS	1.25	600.00	750.00	
		4 WHITE P. CUT 12 13 (PL)	4 PCS	1.57	525.00	824.25	
		5 WHITE P. CUT 11 (PL)	5	53.34	425.00	22669.50	
		6 WHITE P. CUT 11 12 (PL)	6	5.70	381.00	2171.70	
		7 WHITE P. CUT 12	37	3.32	255.00	846.60	
		8 WHITE P. CUT 12	50	46.00	255.00	11730.00	
		9 WHITE P. CUT 11 12	172 PCS	15.05	340.00	5117.00	
<b>Total Carats.</b>				<b>158.78</b>	<b>CFR US\$</b>	<b>70962.80</b>	
CTS. 126.23 VALUE US\$ 44109.55 ARE UNDER 0.50 CTS. PER PCS. 32.55 VALUE US\$ 26853.25 ARE ABOVE 0.50 CTS. PER PCS. The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds.							
Amount Chargeable (in words) <b>TOTAL CFR US DOLLAR SEVENTY THOUSAND NINE HUNDRED</b> <b>SIXTY TWO AND EIGHTY CENT ONLY.</b> <b>PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001</b> <b>INSURED DOOR TO DOOR MALCA AMIT</b>						<b>70962.80</b>	
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>							
<b>"PLEASE CREDIT THE PROCEEDS TO CITI BANK 111 WALL STREET, NEW YORK SWIFT</b> <b>ADDRESS: CITIUS33 FOR FURTHER CREDIT TO ACCOUNT NO. 36051862 OF ING VYSYA</b> <b>BANK LTD., MUMBAI SWIFT ADDRESS: VYSAINBOSB TO THE CREDIT OF ACCOUNT NO.</b> <b>550011013500 OF K.P. SANGHVI &amp; SONS."</b>							
Declaration: We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.				Signature & Date <b>17/10/2005</b> <b>TARUN MEHTA</b>			
				For KP SANGHVI & SONS  Partner / Const. Attorney			




## INVOICE

 <b>K P SANGHVI</b> SINCE 1963		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315 Fax: +91 - 22 - 2363 0813	Invoice No. & Date <b>KP/3243 DT. 22/10/2005</b>	Exporter's Ref. <b>REC - 0388040602</b>
Consignee <b>DIRECT PARCEL</b>		Other Reference(s) <b>GR Form No. : BA 0736741 DT. 22/10/2005</b> Buyer (if other than consignee) <b>M/S.M. FABRIKANT &amp; SONS INC.</b> <b>1 ROCKEFELLER PLAZA, 28TH FLOOR</b> <b>NEW YORK, N.Y. 10020</b> <b>U. S. A. ATTN : MR. ERIC</b> <b>FID NO.13-1894013</b> <b>TEL:001212-7570790</b> <b>FAX:001212-5814976</b>		
Pre-Carriage by <b>MALCA-AMIT JK</b>		Place of Receipt by Pre-Carrier <b>MUMBAI</b>		
Vessel / Flight No. <b>AIR FREIGHT</b>		Port of Loading <b>MUMBAI</b>		
Port of Discharge <b>NEW YORK</b>		Final Destination <b>NEW YORK</b>		
Marks & Nos. / Container No.		No. & Kind of Pkgs. <b>1 Tin Box</b>		
Description of Goods <b>One Only CUT &amp; POLISHED DIAMONDS</b>		Destination of Goods <b>NEW YORK</b>		
Avg. Pcs Per Crt		Quantity Carats		
Rate Per Crt		Amount US\$		
1 F/C WHITE SI 2 (PL) 2 F/C WHITE I 1 (PL) 3 F/C WHITE I 1 (PL) 4 F/C WHITE I 1 (PL) 5 F/C WHITE I 1 (PL) 6 F/C WHITE I 1 (PL) 7 F/C WHITE NATES I 2 (PL) 8 DARK LC I 1 (PL) 9 DARK LC I 1 (PL)		2 6 23 41 40 31 84 74 100		
25.67 2.00 1.00 1.76 1.92 1.14 0.75 18.62 14.92		1375.00 800.00 640.00 495.00 490.00 375.00 230.00 230.00 230.00		
35296.25 1830.00 640.00 871.20 940.80 427.50 172.50 4282.60 3431.60		47662.45		
Total Carats.		67.78 CFR US\$		
Amount Chargeable (in words)		TOTAL		
TOTAL CFR US DOLLAR FOURTY SEVEN THOUSAND SIX HUNDRED SIXTY TWO AND FOURTY FIVE CENT ONLY. PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT		4 2 45		
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>				
"PLEASE REMIT PROCEEDS TO CITI BANK, NEW YORK, SWIFT : CITI US 33 CREDIT TO A/C NO.36072305, CENTRAL BANK OF INDIA, OVERSEAS BRANCH, MUMBAI-21 SWIFT : CBININEBOSB BENEFICIARY M/S.K.P.SANGHVI & SONS A/C NO.100162 "				
Declaration: We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.				
Signature & Date <b>22/10/2005</b> <b>K.P. SANGHVI &amp; SONS</b> <b>Partner / Const. Attorney</b>				


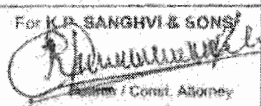


## INVOICE

<b>Exporter</b>  <b>K.P. SANGHVI</b> SINCE 1941		<b>K.P. Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315 Fax: +91 - 22 - 2363 0813		<b>Invoice No. &amp; Date</b> KP/3259 DT: 27/10/2005		<b>Exporter's Ref</b> IEC : 0388040602																																																													
<b>Consignee</b> DIRECT PARCEL		<b>Buyer's Order No. &amp; Date</b> PH 4707 (W.S.)		<b>Other Reference(s)</b> GR Form No.: BA 0736764 DT: 27/10/2005		<b>Buyer (if other than consignee)</b> M/S.M. FABRIKANT & SONS INC. 1 ROCKEFELLER PLAZA, 28TH FLOOR NEW YORK, N.Y. 10020 U. S. A. ATTN : MR. ERIC FID NO.13-1394013 TEL:001212-7570790 FAX:001212-5814976																																																													
<b>Pre-Carriage by</b> MALCA-AMIT JK		<b>Place of Receipt by Pre-Carrier</b> MUMBAI		<b>Country of Origin of Goods</b> MFG. IN INDIA		<b>Country of Final Destination</b> U.S.A.																																																													
<b>Vessel / Flight No.</b> AIR FREIGHT		<b>Port of Loading</b> MUMBAI		<b>Terms of Delivery and Payment</b> TERMS : 120 DAYS D/A  BANKER: STATE BANK OF HYDERABAD OVERSEAS BRANCH ASHOK MAHAL, 1204, TULLOCH ROAD COLABA, MUMBAI - 400 039.																																																															
<b>Post of Discharge</b> NEW YORK		<b>Final Destination</b> NEW YORK																																																																	
<b>Marks &amp; Nos./ Container No.</b> Add.1 Tin Box One Only		<b>No. &amp; Kind of Pkgs.</b> CUT & POLISHED DIAMONDS		<b>Description of Goods</b> 1 F/C WHITE 1 2 (PL) 2 F/C WHITE 1 1 (PL) 3 F/C WLB 3RD PK (PL) 4 F/C WLB 4TH PK 5 F/C WLB 4TH PK (PL) 6 F/C WHITE/PEAKSHAPE 11 (PL) 7 F/C WLB /WH P/CUT 11-12 (PL) 8 WHITE P/CUT 12 13 9 WHITE P/CUT 11 10 WHITE P/CUT 11 11 WHITE P/CUT 12 13 12 WHITE P/CUT/TRI 11 (PL)		<table border="1"> <thead> <tr> <th>Avg. Pcs Per Crt</th> <th>Quantity Carats</th> <th>Rate Per Crt</th> <th>Amount</th> </tr> <tr> <th>Per Crt</th> <th>Carats</th> <th>US\$</th> <th>US\$</th> </tr> </thead> <tbody> <tr> <td>6</td> <td>1.96</td> <td>805.00</td> <td>1577.80</td> </tr> <tr> <td>3</td> <td>41.30</td> <td>725.00</td> <td>29942.50</td> </tr> <tr> <td>17</td> <td>15.33</td> <td>224.00</td> <td>3433.92</td> </tr> <tr> <td>33</td> <td>5.20</td> <td>160.00</td> <td>944.00</td> </tr> <tr> <td>34</td> <td>17.79</td> <td>153.00</td> <td>2721.97</td> </tr> <tr> <td>44</td> <td>1.23</td> <td>990.00</td> <td>1217.70</td> </tr> <tr> <td>12</td> <td>111.31</td> <td>309.00</td> <td>34394.79</td> </tr> <tr> <td>1</td> <td>PCS 0.62</td> <td>900.00</td> <td>558.00</td> </tr> <tr> <td>20</td> <td>9.75</td> <td>355.00</td> <td>3464.80</td> </tr> <tr> <td>557</td> <td>PCS 33.56</td> <td>300.00</td> <td>10068.00</td> </tr> <tr> <td>49</td> <td>PCS 5.00</td> <td>240.00</td> <td>1200.00</td> </tr> <tr> <td>100</td> <td>14.31</td> <td>544.00</td> <td>7784.64</td> </tr> <tr> <td colspan="3"> <b>Total Carats</b> </td> <td> <b>97308.02</b> </td> </tr> </tbody> </table>		Avg. Pcs Per Crt	Quantity Carats	Rate Per Crt	Amount	Per Crt	Carats	US\$	US\$	6	1.96	805.00	1577.80	3	41.30	725.00	29942.50	17	15.33	224.00	3433.92	33	5.20	160.00	944.00	34	17.79	153.00	2721.97	44	1.23	990.00	1217.70	12	111.31	309.00	34394.79	1	PCS 0.62	900.00	558.00	20	9.75	355.00	3464.80	557	PCS 33.56	300.00	10068.00	49	PCS 5.00	240.00	1200.00	100	14.31	544.00	7784.64	<b>Total Carats</b>			<b>97308.02</b>
Avg. Pcs Per Crt	Quantity Carats	Rate Per Crt	Amount																																																																
Per Crt	Carats	US\$	US\$																																																																
6	1.96	805.00	1577.80																																																																
3	41.30	725.00	29942.50																																																																
17	15.33	224.00	3433.92																																																																
33	5.20	160.00	944.00																																																																
34	17.79	153.00	2721.97																																																																
44	1.23	990.00	1217.70																																																																
12	111.31	309.00	34394.79																																																																
1	PCS 0.62	900.00	558.00																																																																
20	9.75	355.00	3464.80																																																																
557	PCS 33.56	300.00	10068.00																																																																
49	PCS 5.00	240.00	1200.00																																																																
100	14.31	544.00	7784.64																																																																
<b>Total Carats</b>			<b>97308.02</b>																																																																
CTS. 257.45 VALUE US\$ 96750.02 ARE UNDER 0.50 CTS. PER PCS : CTS. 0.02 VALUE US\$ 355.00 ARE ABOVE 0.50 CTS. PER PCS.				The diamonds herein invoiced have been purchased from legitimate sources not involved in handling conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds.																																																															
<b>Amount Chargeable (in words)</b> TOTAL CFR US DOLLAR NINETY SEVEN THOUSAND THREE HUNDRED EIGHT AND TWO CENT ONLY. PAN NO.: AAAPK8390F. BIN NO.: AAAPK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT				<b>TOTAL</b> 97308.02																																																															
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>																																																																			
"PLEASE REMIT PROCEEDS VIA T.T. OR SWIFT TO THRU A/C.#.36074976 WITH CITI BANK N.A., NEW YORK, CHIPS NUMBER CITI US33, F/O THE ACCOUNT STATE BANK OF HYDERABAD UNDER SWIFT ADVICE TO THEIR OVERSEAS BRANCH (SBHYINEB001) QUOTING THEIR REFERENCE NUMBER, CREDIT OF K.P. SANGHVI & SONS A/C.NO. 31528."																																																																			
<b>Declaration:</b> We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.				<b>Signature &amp; Date</b> 27/10/2005 <b>For K.P. SANGHVI &amp; SONS</b> Partner / Const. Attorney <b>RAJESH L. CHANDERAR</b>																																																															



## INVOICE

<b>Exporter</b>  <b>K P SANGHVI</b> <small>SINCE 1955</small>		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315. Fax: +91 - 22 - 2363 0813.		<b>Invoice No. &amp; Date</b> <b>KP/3279 DT. 29/10/2005</b>		<b>Exporter's Ref</b> <b>IEC : 0388040602</b>	
		<b>Buyer's Order No. &amp; Date</b> <b>FN : 4718 (W.S.)</b>		<b>Other Reference(s)</b> <b>GR Form No.: BA 0736779 Dt: 29/10/2005</b>			
<b>Consignee</b> <b>DIRECT PARCEL</b>		<b>Buyer (if other than consignee)</b> <b>M/S.M. FABRIKANT &amp; SONS INC.</b> <b>1 ROCKEFELLER PLAZA, 28TH FLOOR</b> <b>NEW YORK, N.Y. 10020</b> <b>U. S. A. ATTN : MR. ERIC</b> <b>FID NO.13-1894013</b> <b>TEL:001212-7570790</b> <b>FAX:001212-5814976</b>					
		<b>Country of Origin of Goods</b> <b>MFG. IN INDIA</b>		<b>Country of Final Destination</b> <b>U.S.A.</b>			
<b>Pre-Carriage by</b> <b>MALCA-AMIT JK</b>		<b>Place of Receipt by Pre-Carrier</b> <b>MUMBAI</b>		<b>TERMS : 120 DAYS D/A</b>			
<b>Vessel / Flight No.</b> <b>AIR FREIGHT</b>		<b>Port of Loading</b> <b>MUMBAI</b>		<b>BANKER: STATE BANK OF HYDERABAD</b> <b>OVERSEAS BRANCH</b> <b>ASHOK MAHAL, 1204, TULLOCH ROAD</b> <b>COLABA, MUMBAI - 400 039.</b>			
<b>Port of Discharge</b> <b>NEW YORK</b>		<b>Final Destination</b> <b>NEW YORK</b>					
<b>Additional Notes</b> <b>add 1 tin box</b>		<b>No. &amp; Kind of Pkgs.</b> <b>One Only</b>		<b>Description of Goods</b> <b>CUT &amp; POLISHED DIAMONDS</b>		<b>AVG. PCS</b> <b>Per Cts</b>	
				<b>Quantity</b> <b>Carats</b>		<b>Per Cts</b> <b>US\$</b>	
						<b>Amount</b> <b>US\$</b>	
		1 F.CUT WHITE SI		120		375.00	
		2 F.CUT WHITE I 2 (PL)		55		325.00	
		3 F.CUT WHITE I 1		175		300.00	
		4 F.CUT WHITE I 1		200		300.00	
		5 F.CUT WHITE SI		225		300.00	
		6 F.CUT WHITE I2		120		275.00	
		7 F.CUT WHITE I1-2		175		275.00	
<b>Page Total...</b>				<b>105.89</b>		<b>CFR US\$ 32289.25</b>	
<b>CTS. 612.26 VALUE US\$ 137426.55 ARE UNDER 0.50 CTS. PER PCS. Continued...Page 2</b>							
<b>The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds.</b>							
<b>Amount Chargeable</b> <b>(in words) TOTAL CFR US DOLLAR ONE HUNDRED THIRTY SEVEN THOUSAND</b>						<b>TOTAL</b>	
<b>FOUR HUNDRED TWENTY SIX AND FIFTY FIVE CENT ONLY.</b>						<b>137426.55</b>	
<b>PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001</b>							
<b>INSURED DOOR TO DOOR MALCA AMIT</b>							
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>							
<b>"PLEASE REMIT PROCEEDS VIA T.T. OR SWIFT TO THRU A/C.#.36074976 WITH CITI BANK N.A., NEW YORK, CHIPS NUMBER CITI US33, F/O THE ACCOUNT STATE BANK OF HYDERABAD UNDER SWIFT ADVICE TO THEIR OVERSEAS BRANCH (SHYINR001) QUOTING THEIR REFERENCE NUMBER, CREDIT OF K.P. SANGHVI &amp; SONS A/C.NO. 31528."</b>							
<b>Declaration: -</b> <b>We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.</b>						<b>Signature &amp; Date</b> <b>29/10/2005</b>	
						<b>For K.P. SANGHVI &amp; SONS</b>  <b>Partner / Const. Attorney</b>	



## INVOICE

Continuation Sheet


**K P SANGHVI**  
 SINCE 1955

**K P Sanghvi & Sons**  
 1301, Prasad Chambers,  
 Opera House,  
 Mumbai 400 004, India.  
 Tel: +91 - 22 - 2363 0315.  
 Fax: +91 - 22 - 2363 0813.

Invoice No. & Date	Exporter's Ref.
Buyer's Order No. & Date	
Other Reference(s)	

KP/3279 DT. 29/10/2005 IEC : 0388040602

FN : 4718

GR FORM No. : RA 0736779 Dt: 29/10/2005

Marks & Nos./ Container No.	No. & Kind of Pkgs.	Description of Goods	Avg. Pcs Per Crts	Quantity Carats	Rate Per Crts	Amount
Add.1 Tin Box			Avg Pcs Per Crts	Carats	Per Crts	US \$
One Only CUT & POLISHED DIAMONDS					US \$	US \$
8 F.CUT WHITE 11-2			200	15.00	275.00	4125.00
9 F.CUT WHITE 11			225	15.00	275.00	4125.00
10 F.CUT WHITE 12 (PL)			30	11.51	270.00	3107.70
11 F.CUT WHITE NATTS 13 (PL)			20	57.10	250.00	14275.00
12 F.CUT WHITE NATTS 13 (PL)			32	74.52	238.00	17735.76
13 F.CUT WHITE NATTS 12 (PL)			100	8.48	230.00	1950.40
14 F.CUT WHITE NATTS 13 (PL)			48	93.45	223.00	20839.35
15 F.CUT WHITE NATTS 13 (PL)			100	35.18	200.00	7036.00
16 F.CUT WHITE NATTS 13 (PL)			125	7.36	185.00	1361.60
17 F.CUT WLB 3RD PK (PL)			17	37.62	230.00	8652.60
18 F.CUT WLB 3RD PK (PL)			61	32.88	200.00	6576.00
19 F.CUT WLB 3RD PK (PL)			83	9.65	173.00	1669.45
20 F.CUT TILB H PK (PL)			60	15.37	62.00	952.94
21 F.CUT TTLB H PK (PL)			100	25.86	52.00	1344.72
22 F.CUT TTLBNT 4TH PK (PL)			21	43.04	107.00	4605.28
23 S.CUT TTLB 3RD PK (PL)			155	10.00	61.00	610.00
24 WH P.CUT & TRI SI 3 12 (PL)			150	14.35	430.00	6170.50
Page Total...				506.37	CFR US\$	105137.30
Total Carats.				612.26	CFR US\$	137426.55

Certified that the bills relating to  
 shipment declared on ... has been  
 presented to us for ...  
 No. SEDA/0206 21/10/05  
 For State Bank of Hyderabad

*[Signature]*  
 Chief Manager  
 Overseas Br. Mumbai.

Declaration:  
 We declare that this Invoice shows the actual price of the Goods  
 described and that all particulars are true and correct.


Signature &amp; Date

For K P SANGHVI &amp; SONS

*[Signature]*  
 Export/Consent Stamp




## INVOICE

<b>Exporter</b>  <b>K P SANGHVI</b> SINCE 1955		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315. Fax: +91 - 22 - 2363 0813.		<b>Invoice No. &amp; Date</b> KP/3294 DT. 14/11/2005		<b>Exporter's Ref.</b> IEC : 0388040602	
<b>Consignee</b> DIRECT PARCEL		<b>Buyer's Order No. &amp; Date</b> FN:4726 (W.S.)		<b>Other Reference(s)</b> GR FORM NO.: BA 0736799 Dt: 14/11/2005		<b>Buyer (if other than consignee)</b> M/S.M. FABRIKANT & SONS INC. 1 ROCKEFELLER PLAZA, 28TH FLOOR NEW YORK, N.Y. 10020 U. S. A. ATTN : MR. ERIC FID NO.13-1894013 TEL:001212-7570790 FAX:001212-5814976	
<b>Pre-Carriage by</b> MALCA-AMIT JK		<b>Place of Receipt by Pre-Carrier</b> MUMBAI		<b>Country of Origin of Goods</b> MFG IN INDIA		<b>Country of Final Destination</b> U.S.A.	
<b>Vessel / Flight No.</b> AIR FREIGHT		<b>Port of Loading</b> MUMBAI		<b>Terms of Delivery and Payment</b> TERMS : 120 DAYS D/A		<b>Banker:</b> CENTRAL BANK OF INDIA 1ST FLOOR, BAJAJ BHAVAN NARIMAN POINT MUMBAI - 400 021.	
<b>Port of Discharge</b> NEW YORK		<b>Final Destination</b> NEW YORK					
<b>Marks &amp; Nos. / Container No.</b> Add.1 Tin Box One Only CUT & POLISHED DIAMONDS 1 WHITE OVAL SI		<b>No. &amp; Kind of Pkgs.</b> 23 PCS		<b>Description of Goods</b> CUT & POLISHED DIAMONDS		<b>Avg. Pcs. Per Crts</b> 23 PCS	
				<b>Quantity Carats</b> 24.36		<b>Rate Per Crts</b> 2731.03	
				<b>Carats</b> 24.36		<b>Per Crts</b> CFR US\$	
				<b>Amount</b> 66527.89		<b>US\$</b> 66527.89	
				<b>Total Carats.</b> 24.36		<b>CFR US\$</b> 66527.89	
THE COPY OF THE INVOICE NEED NOT BE RETURNED TO THE EXPORTER OF INDIA For Clearance at Mumbai Overseas Branch				<b>CENTRAL BANK OF INDIA          OVERSEAS BRANCH</b> FEB 9 17 2001 NARIMAN POINT, MUMBAI-22			
The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds.							
<b>Amount Chargeable (in words)</b> TOTAL CFR US DOLLAR SIXTY SIX THOUSAND FIVE HUNDRED TWENTY SEVEN AND EIGHTY NINE CENT ONLY. PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT						<b>TOTAL</b> 66527.89	
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>							
"PLEASE REMIT PROCEEDS TO CITI BANK, NEW YORK, SWIFT : CITI US 33 CREDIT TO A/C NO.36072305, CENTRAL BANK OF INDIA, OVERSEAS BRANCH, MUMBAI-21 SWIFT : CBININ3305B BENEFICIARY M/S.K.P.SANGHVI & SONS A/C NO.100162 "							
<b>Declaration:</b> We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.				<b>Signature &amp; Date</b> For K P SANGHVI & SONS 14/11/2005 Period / Const. Attorney			



## INVOICE

<b>Exporter</b>  <b>KP SANGHVI</b> SINCE 1978		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India Tel: +91 - 22 - 2363 0315 Fax: +91 - 22 - 2363 0813		<b>Invoice No. &amp; Date</b> KP/3407 DT. 14/12/2005		<b>Exporter's Ref.</b> IEC : 0368040602	
<b>Buyer's Order No. &amp; Date</b> FN: 4758 (W.S.)				<b>Other Reference(s)</b> GR FORM NO.: BA 0736928 DT: 14/12/2005			
<b>Consignee</b> DIRECT PARCEL				<b>Buyer (if other than consignee)</b> M/S.M. FABRIKANT & SONS INC. 1 ROCKEFELLER PLAZA, 28TH FLOOR NEW YORK, N.Y. 10020 U. S. A. ATTN: MR. ERIC FID NO. 13-1894013 TEL: 001212-7570790 FAX: 001212-5814976			
<b>Country of Origin of Goods</b> MFG. IN INDIA				<b>Country of Final Destination</b> U.S.A.			
<b>Terms of Delivery and Payment</b> TERMS : 120 DAYS D/A				<b>BANKER:</b> STATE BANK OF TRAVANCORE CORPORATE FINANCE BRANCH 112-115, TULSIANI CHAMBERS 212 NARIMAN POINT, MUMBAI-21.			
<b>Pre-Carriage</b> MALCA-AMIT JK		<b>Place of Receipt by Pre-Carrier</b> MUMBAI					
<b>Vessel / Flight No.</b> AIR FREIGHT		<b>Port of Loading</b> MUMBAI					
<b>Port of Discharge</b> NEW YORK		<b>Final Destination</b> NEW YORK					

Mark & Nos. / Container No.	No. & Kind of Pkgs.	Description of Goods	Avg. Pcs Per Ctn.	Quantity Carats.	Rate Per Ctn.	Amount
			Avg Pcs Per Ctns	Carats	Per Ctns US\$	US\$
Add. 1 Tin Box						
One Only CUT & POLISHED DIAMONDS						
		1 F.CUT WH TE 11 (PL)	33	33.05	1086.00	35892.30
		2 F.CUT WH TE PK	2 PCS	1.08	715.00	772.20
		3 F.CUT WH TE PK (PL)	5	0.55	391.00	215.05
		4 TTLC S/B SI	36 PCS	10.00	330.00	3300.00
		5 F.CUT WH TE NATTS 11 (PL)	32	2.96	300.00	888.00
		6 F.CUT WH TE NATTS 13	100	0.98	210.00	205.80
		7 F.CUT WH TE 3RD PK (PL)	10	0.21	240.00	50.40
		8 S.CUT WH TE 2ND PK (PL)	171	0.07	135.00	9.45
Total Carats.				48.90	CFR US\$	41333.20

CTS. 47.82 VALUE US\$ 4051.00 ARE UNDER 0.50 CTS. PER PCS. :: CTS. 1.08 VALUE US\$ 772.20 ARE ABOVE 0.50 CTS. PER PCS.

The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds and also free of color & clarity treatments.

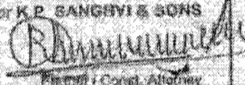
Amount Charged (in words) TOTAL C/R US DOLLAR FOURTY ONE THOUSAND THREE HUNDRED THIRTY THREE AND TWENTY CENT ONLY. PAN NO.: AAA K8390F, EIN NO.: AAAFK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT	TOTAL <b>41333.20</b>
---	--------------------------

**PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY**


"PLEASE REMIT PROCEEDS BY T.T. TO THE CHASE MANHATTAN BANK, NEW YORK, U.S.A. CREDIT TO STATE BANK OF TRAVANCORE, FOREIGN EXCHANGE DEPT., ERMAKULAM A/C NO.001-1-40,493 QUOTING BANK REF.NO. UNDER TLX ADVISE TO STATE BANK OF - TRAVANCORE, CORPORATE FINANCE BRANCH, 112-115, TULSIANI CHAMBERS, 212 NARIMAN POINT, MUMBAI 400 021, CREDIT OF R.P. SANGHVI & SONS, A/C NO.57001820714."

<b>Declaration:</b> We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.	<b>Signature &amp; Date</b> For K.P. SANGHVI & SONS  14/12/2005 RAJESH L. CHANDEKAR
--	--



## INVOICE

 <b>KP SANGHVI</b> <small>SINCE 1963</small>		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315. Fax: +91 - 22 - 2363 0813.	Invoice No. & Date <b>KP/3421 DT. 22/12/2005</b>	Exporter's Ref. <b>IEC : 0388040602</b>																																				
Consignee <b>DIRECT PARCEL</b>			Buyer's Order No. & Date <b>FN:4767 (J.M.)</b>																																					
Other References <b>GR Form No.: BA 0736943 Dt: 22/12/2005</b>			Buyer (if other than consignee) <b>M/S.M. FABRIKANT &amp; SONS INC.</b> 1 ROCKEFELLER PLAZA, 28TH FLOOR NEW YORK, N.Y. 10020 U. S. A. APTN : MR. ERIC FID NO.13-1894013 TEL:001212-7570790 FAX:001212-5814976																																					
Country of Origin of Goods <b>MFG. IN INDIA</b>			Country of Final Destination <b>U.S.A.</b>																																					
Terms of Delivery and Payment <b>TERMS : 120 DAYS D/A</b>			Banker: <b>CENTRAL BANK OF INDIA</b> 1ST FLOOR, BAJAJ BHAVAN NARIMAN POINT MUMBAI - 400 021.																																					
Pre-Carriage by <b>MALCA-AMIT JK</b>	Place of Receipt by Pre-Carrier <b>MUMBAI</b>																																							
Vessel / Flight No. <b>AIR FREIGHT</b>	Port of Loading <b>MUMBAI</b>																																							
Port of Discharge <b>NEW YORK</b>	Final Destination <b>NEW YORK</b>																																							
Add. 1 Tin Box Make & No. / Kind of Pkg. / Description of Goods <b>Only CUT &amp; POLISHED DIAMONDS</b>			<table border="1"> <thead> <tr> <th>Avg Pcs Per Crt</th> <th>Quantity Carats</th> <th>Per Crt US\$</th> <th>Total US\$</th> </tr> </thead> <tbody> <tr> <td>20 PCS</td> <td>20.16</td> <td>1900.00</td> <td>38304.00</td> </tr> <tr> <td>1 PCS</td> <td>1.04</td> <td>1375.00</td> <td>1430.00</td> </tr> <tr> <td>3</td> <td>5.06</td> <td>805.00</td> <td>4073.30</td> </tr> <tr> <td>4</td> <td>2.98</td> <td>438.00</td> <td>1305.24</td> </tr> <tr> <td>35</td> <td>0.97</td> <td>379.00</td> <td>367.63</td> </tr> <tr> <td>29</td> <td>97.45</td> <td>357.00</td> <td>34789.65</td> </tr> <tr> <td>83</td> <td>12.62</td> <td>232.00</td> <td>2927.84</td> </tr> <tr> <td colspan="2">Page Total...</td> <td>140.28</td> <td>CFR US\$ 8319.66</td> </tr> </tbody> </table>		Avg Pcs Per Crt	Quantity Carats	Per Crt US\$	Total US\$	20 PCS	20.16	1900.00	38304.00	1 PCS	1.04	1375.00	1430.00	3	5.06	805.00	4073.30	4	2.98	438.00	1305.24	35	0.97	379.00	367.63	29	97.45	357.00	34789.65	83	12.62	232.00	2927.84	Page Total...		140.28	CFR US\$ 8319.66
Avg Pcs Per Crt	Quantity Carats	Per Crt US\$	Total US\$																																					
20 PCS	20.16	1900.00	38304.00																																					
1 PCS	1.04	1375.00	1430.00																																					
3	5.06	805.00	4073.30																																					
4	2.98	438.00	1305.24																																					
35	0.97	379.00	367.63																																					
29	97.45	357.00	34789.65																																					
83	12.62	232.00	2927.84																																					
Page Total...		140.28	CFR US\$ 8319.66																																					
CTS. 285.14 VALUE US\$ 74816.60 ARE UNDER 0.50 CTS. PER PCS. :: CTS. 22.29 VALUE US\$ 40567.85 ARE ABOVE 0.50 CTS. PER PCS. Continued....Page The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds and also free of color & clarity treatments.																																								
Amount Char. (in words) <b>TOTAL CFR US DOLLAR ONE HUNDRED NINETEEN THOUSAND THREE HUNDRED EIGHTY FOUR AND FIFTY THREE CENT ONLY.</b> PAN NO.: AAAPK8390F, BIN NO.: AAAPK8390F FT001 INSURED DOOR TO DOOR MALCA AMIT			TOTAL <b>119384.53</b>																																					
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>																																								
"PLEASE REMIT PROCEEDS TO CITI BANK, NEW YORK, SWIFT : CITI US 33 CREDIT TO A/C NO.36072305, CENTRAL BANK OF INDIA, OVERSEAS BRANCH, MUMBAI-21 SWIFT : CBININBOSE BENEFICIARY M/S.K.P.SANGHVI & SONS A/C NO.100162 "																																								
Declaration: We declare that this Invoice shows the actual price of the Goods described and that all particulars are true and correct.			Signature & Date For K P SANGHVI & SONS 22/12/2005 Partner / Const. Attorney																																					



## INVOICE

Continuation Sheet


**K P SANGHVI**  
 SINCE 1955

**K P Sanghvi & Sons**  
 1301, Prasad Chambers,  
 Opera House,  
 Mumbai 400 004, India.  
 Tel: +91 - 22 - 2363 0315.  
 Fax: +91 - 22 - 2363 0813.

Invoice No. &amp; Date

KP/3421 DT: 22/12/2005 EC: 0388040602

Buyer's Order No. &amp; Date

FN: 4767

Other Reference(s)

GR Form No: BA 0736943 Dt: 22/12/2005

Marks & Nos. Container No.	No. & Kind of Pkgs	Description of Goods	Avg. Pcs. Per Crts	Quantity Carats	Rate Per Crts	Amount
Add.1 Tin Box			Avg Pcs		Per Crts	
One Only CUT & POLISHED DIAMONDS			Per Crts	Carats	US \$	US \$
8 F.CUT WHITE 3RD PK			180 PCS	2.22	170.00	377.40
9 F.CUT WHITE 4TH PK			320 PCS	3.08	150.00	462.00
10 F.CUT WHITE NATTS 11 (PL)			3	15.15	615.00	9317.25
11 F.CUT WHITE NATTS 12 (PL)			6	7.46	410.00	3058.60
12 F.CUT WHITE NATTS 13 (PL)			5	3.90	365.00	1423.50
13 F.CUT WHITE NATTS 13			10	6.86	305.00	2092.30
14 F.CUT WHITE NATTS 13 (PL)			8	2.12	280.00	593.60
15 F.CUT WHITE NATTS 13 (PL)			22	13.14	260.00	3416.40
16 F.CUT WLB 3RD PK			66	0.15	147.00	22.05
17 S.CUT WHITE 2ND PK			100	11.22	150.00	1683.00
18 S.CUT WHITE 2ND PK (PL)			200	55.00	143.00	7865.00
19 S.CUT WHITE 4TH PK			133	14.70	130.00	1911.00
20 S.CUT WHITE 4TH PK			200	25.00	90.00	2250.00
21 S.CUT WHITE 3RD PK (PL)			171	2.17	84.00	182.28
22 S.CUT WHITE 4TH PK (PL)			153	2.93	72.00	210.96
23 F.CUT WH & P.CUT 2ND PK (PL)			9	0.96	508.00	487.63
24 F.CUT WHITE 11			2 PCS	1.09	765.00	833.85
Page Total...				167.15	CFR US\$	36186.87
Total Carats.				307.43	CFR US\$	19384.53

## Declaration:

We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.

Signature &amp; Date

For K P SANGHVI &amp; SONS



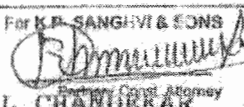
22/12/2005

CHARU K. SHAH

Partner / Const. Attorney



## INVOICE

 <b>K P SANGHVI</b> SINCE 1949		<b>K P Sanghvi &amp; Sons</b> 1301, Prasad Chambers, Opera House, Mumbai 400 004, India. Tel: +91 - 22 - 2363 0315 Fax: +91 - 22 - 2363 0613		Invoice No. & Date <b>KE/3442 DT. 30/12/2005</b>		Exporter's Ref. <b>TEC : 0388040602</b>	
				Buyer's Order No. & Date <b>FN-4778 (W.S.)</b>			
Consignee <b>DIRECT PARCEL.</b> We certify that the goods are as per invoice Date: 30/12/2005 02/01/06 				Other Reference No.: <b>BA 0736968</b> Dt: <b>30/12/2005</b>			
Buyer or other than consignee <b>N/S.M. FABRIKANT &amp; SONS INC.</b> <b>1 ROCKEFELLER PLAZA, 28TH FLOOR</b> <b>NEW YORK, N.Y. 10020</b> <b>U. S. A. ATTN : MR. ERIC</b> <b>FID NO.13-1894013</b> <b>TEL:001212-7570790</b> <b>FAX:001212-5814976</b>							
Country of Origin of Goods <b>MFG. IN INDIA</b>				Country of Final Destination <b>U.S.A.</b>			
Terms of Delivery and Payment <b>TERMS : 120 DAYS D/A</b>							
Pre-Carriage by <b>MALCA-MIT JK</b>		Place of Receipt by Pre-Carrier <b>MUMBAI</b>		BANKER: <b>HDFC BANK LTD.</b> <b>SANDOZ HOUSE</b> <b>DR. ANNIE BESANT ROAD</b> <b>WORLI, MUMBAI 400 018.</b>			
Vessel / Flight No. <b>AIR FREIGHT</b>		Port of Loading <b>MUMBAI</b>					
Port of Discharge <b>NEW YORK</b>		Final Destination <b>NEW YORK</b>					
Add. 1 Tin Box <b>Only CUT &amp; POLISHED DIAMONDS</b>				Avg. Pcs Per Cts Per Cts Per Cts			
1 F.CUT WHITE SI				3 1.53 860.00 1315.80			
2 F.CUT WHITE I				11 2.93 518.00 1517.74			
3 F.CUT WHITE 3RD PK				18 PCS 7.21 475.00 342.75			
4 F.CUT WHITE 13				4 37.66 475.00 17888.50			
5 F.CUT WHITE 3RD PK				13 9.55 113.00 1079.15			
6 F.CUT WHITE 5TH PK				53 7.36 92.00 677.12			
7 F.CUT WHITE 6TH PK				38 6.26 77.00 482.02			
Page Total...				72.50 CFR US\$ 26385.08			
CTS. 411.93 VALUE US\$ 126140.90 ARE UNDER 0.50 CTS. PER PCS. :: CTS. 0.70 VALUE US\$ 700.00 ARE ABOVE 0.50 CTS. PER PCS. Continued....Page 2 The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and / or written guarantees provided by the supplier of these diamonds and also free of color & clarity treatments.							
Amount Charged (in words) <b>TOTAL CFR US DOLLAR ONE HUNDRED TWENTY SIX THOUSAND EIGHT HUNDRED FOURTY AND NINETY CENT ONLY.</b>						TOTAL <b>126840.90</b>	
PAN NO.: <b>AAAFK8390F</b> , BIN NO.: <b>AAAFK8390F FT001</b> <b>INSURED DOOR TO DOOR MALCA MIT</b>							
<b>PLEASE FOLLOW PAYMENT INSTRUCTION STRICTLY</b>							
<b>"PLEASE REMIT PROCEEDS WITH BANK OF AMERICA, NEW YORK, SWIFT ID # BOFAUS3N FOR CREDIT OF A/C NO.6550492079, HDFC BANK LTD., SANDOZ HOUSE, WORLI, MUMBAI 400 018 FOR FURTHER CREDIT TO K.P.SANGHVI &amp; SONS A/C.0600310001356</b>							
Declaration: We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.				Signature & Date <b>30/12/2005</b> <b>RAJESH L. CHANDERAN</b> For K.P. SANGHVI & SONS  Export Control Attorney			